

RECORDATION NO. 28504 FILED

JAN 13 '10 -10 45 AM

SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

January 13, 2010

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease Agreement, dated as of January 13, 2010, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Lessor: TD Equipment Finance, Inc.
2059 Springdale Road
Cherry Hill, NJ 08003

Lessees: T&T Rail Services, Inc.
c/o PO Box 246
Rensselaer, NY 12144

Georgia Auto Flatteners, LLC
355 North Lathrop Ave,
Savannah GA 31515

Section Chief
January 13, 2010
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A description of the railroad equipment covered by the enclosed document is:

30 railcars numbered 6800 - 6829 (reporting marks to be recorded at a later date).

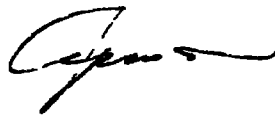
A short summary of the document to appear in the index is:

Memorandum of Lease Agreement.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a stylized flourish at the end.

Robert W. Alvord

RWA/sem
Enclosures

JAN 13 '10 -10 45 AM

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF LEASE AGREEMENT

This Memorandum of Lease Agreement is dated as of January 13th, 2010 by and between TD EQUIPMENT FINANCE, INC. ("Lessor"), and T & T Rail Services, Inc. and Georgia Auto Flatteners, LLC ("Lessees").

1. Lessor is the owner of the railcars identified on Exhibit A attached hereto.
2. Lessor and Lessees have entered into a Master Lease Agreement, dated as of January 13th, 2010, pursuant to which Lessor will lease the railcars to Lessees on the terms and conditions set forth in the Master Lease Agreement.

IN WITNESS WHEREOF, each of the undersigned has caused this Memorandum to be executed by a duly authorized officer as of the day and year first above written.

TD EQUIPMENT FINANCE, INC.
Lessor

By: [Signature]
Name: Charles M. Fiumefreddo
Title: Director of Operations

[Notary or verification to be attached]

T&T RAIL SERVICES, INC.
Lessee

By: [Signature]
Name: EDY GRIMMEL
Title: President

GEORGIA AUTO FLATTENERS, LLC
Lessee

By: [Signature]
Name: EDY GRIMMEL
Title: Managing Member

STATE OF New Jersey

COUNTY OF CAMDEN

On this 12th day of JANUARY 2010, before me personally appeared Charles Fume-Freddo, to me personally known, who being by me duly sworn, says that he is the Director of Operations of TD Equipment Finance, Inc., that the foregoing instrument was signed on behalf of said corporation, and he acknowledged that the execution of the said instrument was his free act and deed.

Loriann Laquitar
NOTARY PUBLIC

My commission expires:

LORIANN LAQUITARA
NOTARY PUBLIC
STATE OF NEW JERSEY
MY COMMISSION EXPIRES OCTOBER 03, 2010

STATE OF New York

COUNTY OF Rensselaer

On this 8th day of Jan. 2010, before me personally appeared Tony Grimmer, to me personally known, who being by me duly sworn, says that he is the President of FT Real Sols Inc., that the foregoing instrument was signed on behalf of said corporation, and he acknowledged that the execution of the said instrument was his free act and deed.

M. Alison Coe
NOTARY PUBLIC

My commission expires:

M. Alison Coe
Notary Public, State of New York
No. 0100606845
Residing in Albany County
Commission Expires 4.2.11

STATE OF New York
COUNTY OF Rensselaer

On this 8th day of Jan 2010, before me personally appeared Toby Grimmer, to me personally known, who being by me duly sworn, says that he is the managing mbr of GA Audioflattener LLC, that the foregoing instrument was signed on behalf of said corporation, and he acknowledged that the execution of the said instrument was his free act and deed

M. Alison Cree
NOTARY PUBLIC

My commission expires:

M. Alison Cree
Notary Public, State of New York
No. 01006056845
Residing in Albany County
Commission Expires 4-2-11

EXHIBIT "A"

Rail Cars

- | | |
|--|--|
| 1. Cubic Foot Rail Car, Rail No. 6800 | 21. Cubic Foot Rail Car, Rail No. 6820 |
| 2. Cubic Foot Rail Car, Rail No. 6801 | 22. Cubic Foot Rail Car, Rail No. 6821 |
| 3. Cubic Foot Rail Car, Rail No. 6802 | 23. Cubic Foot Rail Car, Rail No. 6822 |
| 4. Cubic Foot Rail Car, Rail No. 6803 | 24. Cubic Foot Rail Car, Rail No. 6823 |
| 5. Cubic Foot Rail Car, Rail No. 6804 | 25. Cubic Foot Rail Car, Rail No. 6824 |
| 6. Cubic Foot Rail Car, Rail No. 6805 | 26. Cubic Foot Rail Car, Rail No. 6825 |
| 7. Cubic Foot Rail Car, Rail No. 6806 | 27. Cubic Foot Rail Car, Rail No. 6826 |
| 8. Cubic Foot Rail Car, Rail No. 6807 | 28. Cubic Foot Rail Car, Rail No. 6827 |
| 9. Cubic Foot Rail Car, Rail No. 6808 | 29. Cubic Foot Rail Car, Rail No. 6828 |
| 10. Cubic Foot Rail Car, Rail No. 6809 | 30. Cubic Foot Rail Car, Rail No. 6829 |
| 11. Cubic Foot Rail Car, Rail No. 6810 | |
| 12. Cubic Foot Rail Car, Rail No. 6811 | |
| 13. Cubic Foot Rail Car, Rail No. 6812 | |
| 14. Cubic Foot Rail Car, Rail No. 6813 | |
| 15. Cubic Foot Rail Car, Rail No. 6814 | |
| 16. Cubic Foot Rail Car, Rail No. 6815 | |
| 17. Cubic Foot Rail Car, Rail No. 6816 | |
| 18. Cubic Foot Rail Car, Rail No. 6817 | |
| 19. Cubic Foot Rail Car, Rail No. 6818 | |
| 20. Cubic Foot Rail Car, Rail No. 6819 | |

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated:

1/13/2010



Robert W. Alvord